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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

Treatment of Overall Foreign and Domestic Losses

CFR Correction

In Title 26 of the Code of Federal Regulations, Part 1 (§§1.851 to 1.907), revised as of April 1, 2012, on page 810, in §1.904(f)-0, under the heading *§1.904(f)-1 Overall foreign loss and the overall foreign loss account.*, listings for paragraphs (d)(4)(i) and (ii) are removed.

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